G. R. S. IX-5]

Previous references

Rul 69-13 Gls 39, 42 & 9 Jan 14

File No. 69-13

1914.

Serial Nos. 27, 66, 73.

(OOK.)

Later references

Rul 73-20 &c 1

Rul 73-37 &c 164, 174, 185, 189, 192, 193, 199 & 200

Rul 85-39 &c 2, 9.

Rul 85-39 &c 17, 22

Preserve

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 27, 66, 73

Part B for May 14

SUBJECT

Rules and Regulations, under Act Regn VII of 1908, framed by the Board of Examiners.

No 11339 & 11 5 14 To the B. of Examiners

Approved the —

G. Srinivasa Rao
28/5/18

W D 83—GPB—50,000—24-7-18

5816.

G.H.S. 11] 1913.

GENERAL AND REVENUE SECRETARIAT.

(Mul)

NOTES.

File No 69

FILE HEADING.

Rules & bye-laws under the Improvement Regulations VII of 1906.

From

The Deputy Commr.

No. 443 Dated 3.4.14 Received 13.4.14

Diary No 586	Enclos 2 Spare Copies	Serial No 66

BRIEF ABSTRACT OF LETTER.

Resubmits the rules framed by the Local Council of Jullundur under sec 46(1)a (2) of the Improvement Regs and states that no objections were received in response to the notice publishing the rules

NOTES AND ORDERS.

X

2) The rules closely follow those of the Rawalpindi city, the variations have already been noted in red ink on the copy of the Rawalpindi city rules.

3) Submitted for orders with draft

NOTES—First Sheet.

GPB—35,000—15 6.12

General and Revenue Secretariat

Final File No. 89 of 1913.

Serial No.

approving

Draft

15/4/14

B.S.

16/4

4) Who is the Revenue Inspector referred to in draft rule 15 & who is the bill collector referred to in the latter rule & the draft rule 21? Enter Corresponding officers' designation in the rules & resubmit.

17/4

5) In the Guntur town there is a Revenue Inspector on (Rs 10 + 10 + 5 a) to collection (of taxes) on a pay of Rs 12-1-0 each for collection work.

No. 10006-22 dt 24-4-14 - 25 dt 26-6-1914

6) Note for orders

X

Draft

20/4/14.

7) Draft rules may be launched & the draft approved

Dy Secretary

Rly.

2nd Secretary)

8) Draft approved by 2nd Secy

Secy

9) Secretary

Secy

10) To Dy Coll Guntur No. 11397/9/11. S. 14

Approved draft rules —

B

NOTE—Contn sheet.

G.P.S.—50,000—7-11-14

69-13/91-11)

Rules of the Tumkur Town Municipality.

The following rules are framed under section 46, clauses(i) and (j) of the Municipal Regulation VII of 1906, in supercession of all the previous rules on the subject and are sanctioned by Government vide Government Order No. 1339 Rd 69-13)-71 dated 11.5.74.

Under Section 46 (i)

1. Taxes and Exemptions

The Municipality shall levy the taxes and recognize the exemptions specified in schedule A hereto annexed. The taxes shall be payable on the dates indicated against them respectively, in column 6 of the schedule.

2. How Taxes may be collected

The taxes and imposts imposed by the Municipal Council, or any of them may be collected by the Municipality either departmentally by their agency or otherwise, as may from time to time seem expedient to them, but Octroi duty on cloths shall be collected departmentally only.

3. Remissions

Subject to the sanction of Government, remissions may be made to any extent by the Municipality on the recommendation of the Managing Committee, in cases in which the managing committee are satisfied that the recovery of the amounts proposed x

proposed for remission would entail undue hardship on a poor man and in cases falling under section 69(2) of the Regulation.

4. Claims for refund when not entertainable (time limit should be observed).

No claim for refund of any sum paid to the Municipality on account of any tax other than octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates.

5. Payment of refund when not to be made.

No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorized. In such notice, the period within which the refund must be demanded shall be always stated.

6. Order for payment of refund to be written on bill form

Every order for payment of a refund shall be written on a bill in the form given in schedule B and signed by the Vice-President.

7. Refund on account of vacancy of buildings and lands.

Refund, on account of vacancy of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions under section 69 of the Regulation.

8. Refund of amount paid on account of vehicle tax

Where the tax due in respect of any vehicle has been paid for any half year, the owner ~~of~~ or the person in charge thereof shall be entitled to a refund of the sum paid (a) if he has owned or been in charge of the vehicle for not more than 30 days in the half ~~year~~ year (b) if the vehicle has been under repair or standing at a carriage maker's or cycle dealer's during the whole of the half year, provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used.

Annually?

9. Method of calculating liability to tax.

When a person has owned or had charge of two or more vehicles of the same description each at different periods in one half year, he shall be deemed to have owned and had charge of one vehicle only, for the aggregate number of days in the said two or more periods.

10. Vehicles changing hands. If a half year's tax has been levied in respect of a vehicle, no further tax for the same half year shall be leviable in respect of the said vehicle if it changes hands during the currency of the said half year.

11. Method of registering and numbering vehicles and carts. Every person in possession of a vehicle or cart in respect of which he is liable to a Municipal tax shall bring or send with his agent such vehicle or cart to the Municipal Office for numbering and registration either once a year from 1st to 10th July in case the tax due for the whole year is paid in one instalment or twice a year from 1st to 10th July and from 1st to the 10th January in the succeeding year in case the tax due for the whole year is paid in two instalments.

The vehicle or cart of any person who fails to get them numbered and registered every year once or twice in the above manner and within the above period shall be seized and detained by the Municipality for taking further action allowable under the rules until such carts and vehicles are duly registered and numbered.

12. Liability of transfer and transferee to rates and cesses until notice is given. When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premisses.

13. Person liable in case of death. In the event of the death of any person whose name shall have been enter-

-ed

entered as owner in the assessment list under section 65 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the Vice President who, on being satisfied, shall enter the name of such transferee of title as owner in the assessment list. In case of two or more persons preferring rival claims to the same property, the Vice President may either pass a decision himself or refer the question for the decision of the managing committee who may recognize any claimant or refer the claimants to a civil court as they think fit. If at any time after a decision by the Vice President or the managing committee, as the case may be, any person produces a probate, letters of administration, a decree or other order of court, declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered.

14. Entry in assessment list on sub-division. Where any property is sub-divided, on application being made to the municipality intimating such sub-division, the Municipality shall, unless they see any objection to the same, cause each sub-division to be entered in the assessment list as if it was separate property.

15. How bills prepared and issued. All bills under sec. 82 (1) shall be prepared from the Assessment Lists and shall be issued under the signature of the Revenue Inspector.

16. Who to dispose of objections to Municipal Bills. The Chairman of the Managing Committee is hereby appointed to dispose of objections to municipal bills under section 83 (1) (b). Below each petition of objection, he shall record his decision with reasons in - writing and submit the same to the - Managing Committee without delay.

17. Suspension of process for recovery when notice of vacancy received. When a notice of vacancy has been received under sec. 69, process for the recovery -y of the dues of the current year or instalment period may be suspended till final orders are passed on the notice.

18. Owner should give notice of re-occupation. When an owner has given notice of vacancy he shall also give notice in writing within 15 days to the Vice President of the date of subsequent re-occupation and failing this, shall not be entitled to any refund, if it be found that his premises have been re-occupied during the year or instalment period.

19. Notice fees. For every notice of demand issued under sub-section 3

of section 82 of the Regulation, fees shall be levied at the following rates.

A fee of one anna if the amount due is less than Rs. 5/-
" two " " " is not less than Rs.5/- but less than 10/-
" four annas " " is not less than 10/-but less than Rs. 50/-
" six " " " ---------Do---------Rs. 50/- but less than 100/-
" eight " " " is Rs. 100/- and over.

2. Warrant fees. For every distraint made under sub-section 4 of section 83 of the Regulation, fees shall be levied at the following rates

A fee of 4 annas if the amount distrained for is less than Rs. 5/-
" 6 " " " " is not less than Rs. 5/- but less than Rs.10/
" 8 " " " " ------do------Rs. -10/- but less than 25/-
"Re.1/- ----------Do----------Rs. 25/- ------Do-------Rs.50/-
" " 2/- ----------Do---------- " 50/- ------Do------- " 75/-
" " 3/- ----------Do---------- " 75/- ------Do------- "100/-
" " 5/- ----------Do---------- " 100/- and over.

Where persons are kept in charge of property distrained, an additional fee of 4 annas per peon for each day shall be levied.

3. Maintenance Rates. Rates as per accompanying statement shall be charged for maintaining live stock distrained under sub-section (4) of section 83 of the Regulation, Viz.,

S.No.	Description of live stock.	Cost for the supply of fodder for each head of live-stock per day or fraction of a day			Cost for watering each head of live stock per day or fraction of a day.	Total.		
		Rs.	as.	Ps.		Rs.	as.	ps.
1.	Elephant	3.	-	-	Included in the	3	-	-
2.	Camel	1	-	-	amount shown	1	-	-
3.	Buffalo	-	4	-	under column 3.	-	4	-
4.	" calf	-	2	-	"	-	2	-
5.	Bullock or cow	-	4	-	"	-	4	-
6.	Heifer or calf	-	1	-	"	-	1	-
7.	Sheep or goat	-	1	-	"	-	1	-
8.	Kid	-	1	-	"	-	1	-
9.	Horse	-	4	-	"	-	4	-
10.	Foal	-	2	-	"	-	2	-
11.	Donkey (either young or grown)	-	1	-	"	-	1	-
12.	Pig	-	1	-	"	-	1	-
13.	Birds of all kinds	-	1	-	"	-	1	-

provided that no rate shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live-stock within 3 hours from the time of their seizure.

23. Who may receive payments for Municipality. The Vice President is authorized to receive payments of all fees payable to the Municipality for licenses and permissions at any time and place.

23 The Revenue Inspector and in his absence, the bill collectors are authorized to receive municipal dues of all kinds.

24. The bill collectors are authorized to receive payment of all municipal dues, except those mentioned in Rule 21 and octroi and tolls at any time and place.

24 Octroi mutseddy and Revenue Inspector are alone authorized to receive payments of Octroi.

25 Under Sec. 46 (j) when Municipal dues may be written off. Subject to the sanction of Government, arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year, in the case of sum less than Rs. 5/-and three ~~years~~ years in other cases, the managing committee are satisfied that ~~the~~ processes for recovery have been pushed on with due promptness and diligence

and that the sum due cannot be recover-ed within any reasonable time or at any reasonable cost or by any legal process.

27b **When managing committee may remit distress fees.** The managing Committee may remit the whole or any part of any fee chargeable for distress (a) if the property distrained is found to be devoted to religious or charitable purposes;

(b) if the person from whom any such fee is leviable is too poor to pay,

(c) if a warrant has been issued against a wrong person,

(d) if a bill presented is found to have been presented by mistake,

(e) if the defaulter satisfies the managing committee that his fault was due to some accident or mistake.

Sd./- C. Seshadri Iyengar,
Vice President.
Yajaman Gubbi Hutchayya
Kodanda Rama Setti
Hemahanumanthiah.

PRESIDENT.

Ex 6 of 69-13/1637

Serial No	Name of tax	Class of property liable	Amount for which or rate at which Classes liable
I	Tax on buildings	Buildings	A rate on house at 0-8-0 for every hundred rupees or portion of hundred rupees of the market value up to Rs 2000/- with 0-4-0 for every hundred rupees or portion of one hundred rupees for the balance of such value in excess of Rs 2000/
II	Tax on Vacant lands	vacant lands not occupied by buildings and not appurtenant to any building or attached thereto	Two annas for every 80 square yards

- of rate

Exemptions	Time at which Payable
Buildings set apart for the occupation of His Highness the Maharaja	In two equal instalments in advance on 1st April and January every year.
Buildings belonging to Government and used solely for the purposes and not used or intended to be used for the use of profit unless Government consents to the levy of the tax	
Buildings exclusively used as places of public worship or religious or charitable but not for residential purposes	
Mantaps or buildings within the precincts of the temple for storage of sacrificial and other materials of the fire and those exclusively used by the Archaks for serving 'Naivaidyam' &c	
Guesthouses within the precincts of the temple used for charitable purposes by persons connected with the temple and those within the precincts of Chatrams or Mutts used for residential purpose by the persons connected with the cleaning work of the institutions	
Aided or unaided Schools on the buildings of which rent is Charged by the owners.	
Buildings whose market-value is Rs 10/- and under, held by old and infirm people who can not pay and who too poor to pay the least rate of tax viz 0-8-0	
Buildings used for purposes of nature Governmental Buildings which are the property of the municipality.	
Court Site specially reserved by Government for specific purposes such as hatching of tents, parade gatherings of troops	— Do. —

Serial No	Name of Tax	Class of property liable	Amount for which or rate, at which Classes liable
		for use therewith as gardens or pleasure grounds or for the keeping of animals kept for private use.	
III	Tax on Vehicles kept for use within municipal limits	All vehicles kept for use within municipal limits	(a) Four-wheeled vehicle, with springs constructed to be drawn by two or more horses — 10-0-0
			(b) Four-wheeled vehicle with springs constructed to be drawn by a horse bull or bullocks or by two or more horses under 13 hands bulls or bullocks — 5-0-0
			(c) Two-wheeled vehicle with springs constructed to be drawn by one or more horses bulls or bullocks — 3-0-0
			(d) Every other vehicle with springs and every palaquin — 3-0-0
			(e) Every bicycle — 2-0-0
			(f) Every cart or other vehicle without springs — 2-0-0
			(g) Every motor car. — 15-0-0
			(h) Every motor cycle — 7-8-0
IV	Toll on Vehicles also as afore-said entering queen in	All vehicles of the description	(a) Every four-wheeled vehicle with springs — 0-4-0
			(b) Every jutka hackney or cart tax — 0-2-0

Table of Rates

Exemptions

Time at which Taxes payable

s belonging to the Highness the Maharaja — On one instalment
les, the property of Government unless Government — in July from 1st to 10th
to the levy of the Tax — or in two equal instal
be belonging to the municipality and not thereby taxed — ments from 1st to 10th
ne vehicles such as perambulators &c — July and from 1st to
be kept by Carriage builders or dealers solely for sale — 10th January.
ances in transit or staying within municipal limits
ess than 30 days in any half year
s also belonging to the members of the Town Police
rs of the Town municipality employed on outdoor
provided that not more than one vehicle shall
ded without the special permission of the municip

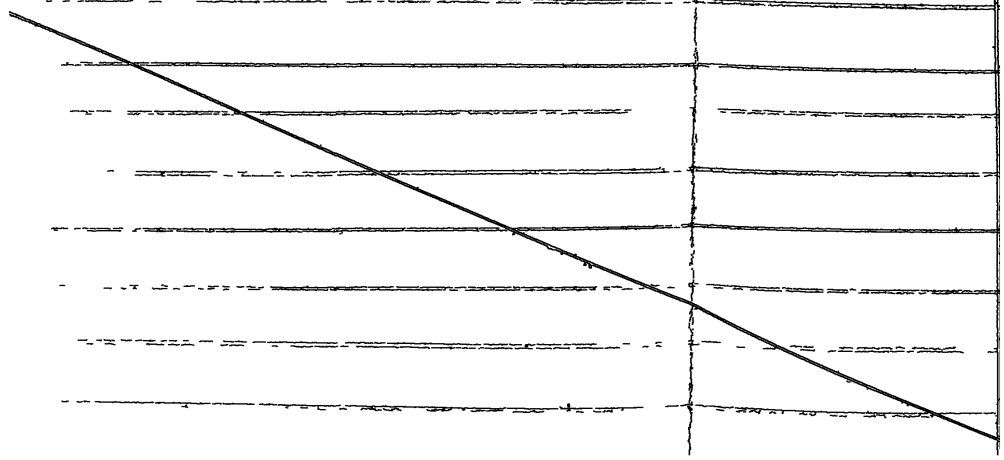
ages. Carts the property of or employed by Govern- On passing a toll-gate
municipal Council of the town or licensed especially
said Council.

Schedule

16

Serial No	Name of tax	Class of property liable	Amount for which or rate at which classes liable
			Description — 1st — 2nd — 3rd — Subsequent
			Shops in which beer is sold — 15 — 12 — 10 — 6
			Other shops per shop — 12 — 10 — 7
			(1) Stone mill per mill — 20 — 15 — 10
			(2) Wooden mill per mill — 15 — 8 — 6

Exemptions		Time at which taxes payable



Serial No	Name of tax	Class of property liable	Amount for which or rate at which classes liable
	the municipality but not liable to taxation under III	Cities municipal limits provided that no more than one pay ment of toll shall be demanded in respect of any vehicle or Cart in anyone period of 24 hours Counts from midnight to midnight	(c) Every palki, hackney or cart not laden } 0-4-0 (d) Every other vehicle with springs and every palanquin by cycle or bicycle } 0-2-0.
	Octroi	Goods brought within the municipal limits for use therein	Rs 1-9-0 for Rs 100/- value or at three pies for every rupee

VI	Mohatarfa	Shops and Oil Mills	Description of Shops	1st class	2nd	3rd	Inter-mediate	4th
			Shops (mandi) where all sorts of articles are sold, pucka	30	25	20	15	10

Exemptions

Time at which taxes payable

hicles (whether owned or hired) used for the passage of
r the conveyance of stores of any kind Government
or the property of His Highness the Maharaja
tified as such by the Complaining authority

hicles (whether owned or hired) used for the passage
lary or police officers on duty or the conveyance
e of any property or person in their custody duly
d as above

sonal luggage of travellers, clothing in post through
office and goods bonafide property of Government
ing of import and accompanied by an invoice
by the departmental head concerned that the
therein mentioned belongs to Government
, ysore made Kambles.
the brought into the town for private use
all grain tree

Time of import of goods into Municipality.

In two equal instalments in advance on 1st January every year

Vide Rule 6 under Section 46 (i)

16

District : 2

Cur Bud 69-13 / 157

Refund Bill

S/O of Payee	Name of Payee	Amount to be re-funded	Grounds of Refund	Date on which the amount is credited in the Treasury account	The head of account under which it is credited	Remarks

Certified that the amount has been credited in the accounts as shown above.

Vice President

Treasury Officer

Asst Mgr

13/4 [illegible] 1914

191

From

The Deputy Commissioner
Tumkur District

To

The Secretary to Govt of
Mysore, Genl & Rev
Depts, Bangalore

Dated 3 4 14

Despatched 11

Received

General No. S. 443
No.

Enclosure No. 1 file

Requests sanction to the
rules framed by the Municipal Council of Tumkur under
section 66 Clauses (i) & (j) of
the Municipal Regulation

— x —

GPB—50,000—8-1 13

95816

Office of the Deputy Commissioner,
Tumkur District,
Dated, Tumkur, the 3rd April 1914.

From

D. V. Gundappa, B.A., B.L., Esq., M.A., Mal 69-13/8166
Deputy Commissioner,
Tumkur District.

To

K. R. Srinivasiengar, Esq., M. A.,
Secretary to the Government of His Highness the
Maharaja of Mysore, General and Revenue Department,
BANGALORE.

Sir,

In resubmitting herewith the draft rules framed by the Tumkur Municipal Council under sec. 46 (i) and (j) of the Municipal Regulation received with your letter No. 6905/M1. 69-13-42 dated 13th January 1914, I have the honour to state that the draft rules were duly published in the town as required by sec. 60 (b) of the Municipal Regulation and that no objection thereto was received by the Municipal Council. The notice publishing the draft rules in the town together with a copy of the resolution of the Municipal Council in the matter of omitting rule 11 of the draft rules, is submitted herewith for perusal. I request that sanction of Government to the rules may be kindly accorded.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner.

Que 6 69-13/42 66.

Proceedings of the meeting of the Tumkur Town Municipal Councillors held on the 20th March 1914.

Present. B. J. Ramarasami Naik, Esq., B.A., President.

of Councillors.	Present.	Absent.
Nominated members (Ex-officio)		
1. Mr. B. J. Ramarasami Naik, President	P	
2. " T. G. Rama Iyer, Treasury Asst. Comp.	P	
3. " G. Krishna Iyengar, Executive Engineer	P	
4. " M. S. Ramachandra Rao, Amildar		A
5. " B. B. Raghavendra Rao		A
Nominated members. (others.)		
6. Mr. Y. Rama Rao	P	
7. " Hyraik Hallappa	P	
8. " Hamahammanthia	P	
9. " A.K.Appannasetti	P	
10. " Abdul Karim Sab		A
11. " M. Krishna Iyengar		A
12. Rev. Mr. H.H.Newham	P	
Elected Members.		
1. Mr. C. Seshadri Iyengar, Vice president.	P	
2. " Y. Subbi Mushiah	P	
3. " H. Venkataramiah	P	
4. " Thamaraya Chetty		A
5. " Adimurtappa	P	
6. " Mylarappa	P	

I and II x x x x x x x x x x

III. Read letter No. 6905/M1.69-13-42 dated 13th January 1914 from the General and Revenue Secretary observing that there is no power under the present Municipal Regulation to compel the owners of carts to register their vehicles and that therefore rule 11 cannot find a place in the rules just now and requesting that the draft rules may be published in the town and Vice President's memo. dated 20-3-1914 reporting that no objections were received.

Resolution. Rule 11 of the draft rules submitted to Government be omitted for the present.

2. The draft rules be re-submitted to Government for sanction as no objection thereto has been received by the Municipal Council.

IV & V x x x x x x x x x

"Copy."

Deputy Commissioner.

Rules framed by the Dewan in Council under sec 46 (1) & (2) of the Mysore Act (Regulation)

G.R.S. 23]

4/5

File No. 69/13

Serial No 73

Diary No. of letter replied to 588

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.

(Govt)

Read—

Letter no. 443 dated the 3rd April 1914 from the Deputy Commr of the Bangalore District submitting draft rules framed by the Dewan and Council under sec 46 (1) & (2) of the Mysore Land Revenue Act Regulations for the levy of taxes &c in the town

over

the 191 .

Date of issue

Signed by

paper under disposal H.S.H.

Subject.

GPB—30,000—1-12-13

and reporting that they were duly published as required by sec 60 (b) of the Act Regulation & that no objections were received thereto.

Order thereon

No. 11339-mb69-13 9/11.5.14

The rules are approved & a copy thereof is appended. They should be printed Govt. & 25 copies of the same sent to this office for reference & record

9/11/14

Addl Secretary

Rs 61
15/4/14

To the Deputy Commr.
Tumkur & Rule V.P papers